

I want to take this opportunity to thank Mansfield coach Samantha Morrow and the courageous Mansfield student athletes for giving so much excitement to everyone in the 24th Congressional District. Through your example you've inspired younger female athletes in your community. Hopefully this will be the first of many trips to the state championship for the Mansfield Lady Tigers.

Good luck Lady Tigers, we will all be rooting for you to bring home the state championship this weekend. But whatever the result, you already have our gratitude for an inspiring and exciting season.

#### CHARITABLE GIVING INCENTIVES

### HON. MARK E. SOUDER

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 3, 1999

Mr. SOUDER. Mr. Speaker, today I am reintroducing the "Giving Incentive and Volunteer Encouragement Act", the GIVE Act, to provide an increased incentive for charitable giving. The vast majority of Americans agree that charitable organizations and the nonprofit sector are more efficient and effective in the use of donations than the federal government is with additional tax revenue. The goal is to decrease the cost of giving and allow more Americans to give more generously to those charities they feel are making the greatest impact in the lives of their neighbors and communities. In addition to increasing the power of charitable donations, the bill increases flexibility, once again provides lower income taxpayers the opportunity to deduct charitable deductions, and the bill would eliminate the cap on charitable giving which hinders additional giving by those most able to give. Specifically, the legislation would:

Allow individuals to deduct 120% of the value of their charitable donations.—This will encourage additional giving to private organizations and increase the total amount of charitable giving. Experts agree that the key factors in determining the amount of charitable giving are income and price. This provision will increase charitable giving by decreasing the effective cost to the giver.

Allow non-itemizers who give more than \$1,000 to charity (or \$2,000 filing jointly) to deduct their donations.—There's simply no reason why the government should encourage philanthropy only among the better-off. Before the 1986 tax bill, all taxpayers were able to deduct their charitable donations, not just those who make enough to itemize deductions. Restoring this provision to the tax code will empower everyone, not merely people of means, to give back to their community through charitable donations.

Exclude charitable giving from the overall limitation on itemized deductions.—By reducing allowable deductions to 3% of the taxpayer's income over \$100,000, the 1990 tax bill placed unnecessary hurdles in front of those taxpayers most able to give. A person in need doesn't care what his benefactor's tax bracket is, and neither should the government.

Extend the deadline for making charitable donations until April 15.—Most taxpayers take

note of allowable deductions only when they fill out their tax returns. They often realize, in retrospect, that they could have given more to charity in the previous year. Current law already allows deductions for contributions to IRA's up until filing time. By extending similar treatment to charitable contributions, we can (1) assist taxpayers' planning, (2) increase the incentive for taxpayers facing penalties for underwithholding, and (3) help advertise the value of the charitable giving tax incentive. We can also encourage those whose giving is curtailed at the end of the year by the holiday cash crunch.

I am grateful for my twenty colleagues which have joined me as original cosponsors and invite other members to join me by cosponsoring this important incentive for increased charitable giving and to allow more Americans the privilege of contributing greater to charity. We must continue to encourage the tremendous charitable efforts which enrich our communities and improve our society while providing significant tax relief for American taxpayers.

#### TRIBUTE TO RETIRING MARIES COUNTY COLLECTOR EUGENE HOLLIS

### HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 3, 1999

Mr. SKELTON. Mr. Speaker, it has come to my attention that a distinguished government career is coming to an end in Missouri. The Honorable Eugene Hollis, Maries County Collector, is retiring after serving the citizens of Maries County for 52 years.

Mr. Hollis served in the Navy during World War II, where he performed as a landing boat coxswain in the Pacific campaign. The highlight of his military service was leading the landing boats during the amphibious assault against Okinawa.

After the war, Mr. Hollis returned to Missouri. He was elected Maries County Treasurer in 1946, and served in that post until 1954. Mr. Hollis was elected Maries County Collector in 1954, serving from January 1, 1955 until his retirement on March 1, 1999.

Mr. Hollis married the former Lucille Woody on August 2, 1947. Mrs. Hollis was instrumental to Eugene's success in elected office with her active participation in his election campaign, service as a democratic committee member, and her involvement in civic organizations.

Mr. Hollis also serves his community during his free hours. He remains active in the VFW and the American Legion, an organization he has been a member of for over 50 years. He is a past President of the Maries County Fair Board, which he currently serves as gate chairman. Mr. Hollis is also the past President of the Missouri Collectors Association and a member of the Legislature Co-Chairman Collectors Association.

Mr. Speaker, Eugene Hollis served the people of Maries County for 52 years with pride and integrity. I know the Members of the House will join me in extending our heartfelt

gratitude and best wishes in the years ahead to Eugene and his family.

#### INTRODUCTION OF THE ENDANGERED SPECIES RECOVERY ACT OF 1999

### HON. GEORGE MILLER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 3, 1999

Mr. GEORGIE MILLER of California. Mr. Speaker, I and 67 co-sponsors, are reintroducing the Endangered Species Recovery Act of 1999. Similar to legislation I sponsored in the last Congress, the goal of this bill is to recover and delist endangered and threatened species. This was the original intent of the law, but it has not been the outcome. It is time the original goals were met.

When the ESA was first enacted in 1973, stopping extinction seemed pretty straightforward. DDT was wiping out our nation's symbol, the bald eagle. Most species of the great whales had been hunted to near extinction. Foreign species like the African elephant were bordering on destruction after more than a century of uncontrolled commercial hunting. Congress responded, passing legislation to provide for the conservation and protection of endangered species.

Unfortunately, resolving today's threats to imperiled species are not as simple as banning DDT or stopping the trade in elephant ivory. It is unlikely the ESA's authors could have foreseen the far more complicated environment which now exists where the preservation of habitat needed for species survival and recovery must constantly be balanced against the growing demands of development and urban sprawl.

As a result, instead of recovering species and moving them off the endangered list, the law does little more than maintain animal populations in their devastated state in perpetuity or, at best, slow the inexorable slide towards extinction. Recovering endangered species and removing them from the list should be the ESA's real goals, but we have had very little success because federal agencies consistently allow activities to occur that undermine the recovery of the very species we are "protecting."

In fact, while the U.S. Fish and Wildlife Service and the National Marine Fisheries Service spend tens of millions of tax dollars every year to recover species, they spend even more approving scientifically indefensible conservation plans and permits that are not consistent with—and in some cases actually undermine—their recovery of the same species they are trying to recover. That is the main reason why, a quarter of a century after the enactment of the ESA, we have moved only a handful of species off the endangered list.

This bill will amend the ESA to fix the fundamental flaw in the Act by requiring that incidental take permits, habitat conservation plans, and federal actions to be consistent with recovery. This is the only way we will recover species, get them off the list, and get landowners out from under lifelong regulatory control.